REMARKS

Claims 1-12 and 32-42 are pending in the application. Claims 1-12 and 32-42 stand rejected. Claims 1, 4, 5, 7, 8, 9, 12, 32, 35, 36, 38, 39 and 40 have been amended. Claim 3 has been canceled without prejudice. Applicants respectfully request reconsideration of the claim rejections based on the following remarks.

Rejections Under 35 U.S.C. § 102:

Claims 1, 2, 6-12, 32, 33, and 37-42 stand rejected under 35 U.S.C. § 102(e) as being anticipated by U.S. Patent No. to Terashita et al. ("<u>Terashita</u>") for the reasons stated on pages 2-3 of the Office Action.

Claims 1 and 32

It is respectfully submitted that <u>Terashita</u> does not disclose or suggest (1) phase retardation of a compensation film that ranges from about 80 nm to about 100 nm in the vertical direction, and phase retardation of the first supporting film that ranges from about 50 nm to about 60 nm in the vertical direction, as essentially claimed in claim 1; and (2) phase retardation of a compensation film that ranges from about 40 nm to about 60 nm in the horizontal direction, and phase retardation of the first supporting film ranges from about 0 to about 5 nm in the horizontal direction, as essentially claimed in claim 32.

Examiner recognizes that <u>Terashita</u> fails to disclose these features. <u>See</u> page 4 of the Office Action.

Applicants respectfully submit that <u>Kuzuhara</u> (U.S. 2003/0156235) does <u>not</u> disclose or suggest phase retardation of a compensation film that ranges from about 40 nm to about 60 nm in the horizontal direction and about 80 nm to about 100 nm in the vertical direction, and phase retardation of the first supporting film that ranges from about

0 nm to about 5 nm in the horizontal direction and about 50 nm to about 60 nm in the vertical direction.

Examiner states that <u>Kuzuhara</u> discloses a film having a retardation in plane from 31-120 nm, and a retardation in the thickness direction of from 60-300 nm. <u>See page 6 of the Office Action</u>. However, <u>Kuzuhara</u> does not disclose a compensation film, much less a compensation film having a phase retardation of about 40 nm to about 60 nm in the horizontal direction and about 80 nm to about 100 nm in the vertical direction. In contrast, <u>Kuzuhara</u> discloses just a supporting film, and the thickness taught in <u>Kuzuhara</u> is for a supporting films only. <u>See Abstract</u>, paragraph [0092].

Similarly, <u>Ito</u> (U.S. 2004/0001175) does <u>not</u> disclose or suggest phase retardation of a compensation film that ranges from about 40 nm to about 60 nm in the horizontal direction and about 80 nm to about 100 nm in the vertical direction, and phase retardation of the first supporting film that ranges from about 0 nm to about 5 nm in the horizontal direction and about 50 nm to about 60 nm in the vertical direction.

Examiner states that <u>Ito</u> discloses a film with retardation values in the in-plane direction of 0-20 nm, and the retardation values in the thickness direction of 30-70 nm.

See page 6 of the Office Action. However, <u>Ito</u> does not disclose a compensation film, much less a compensation film having a phase retardation of about 40 nm to about 60 nm in the horizontal direction and about 80 nm to about 100 nm in the vertical direction. In contrast, <u>Ito</u> discloses just a supporting film, and the thickness taught in <u>Ito</u> is for a supporting films only. <u>See</u> Abstract, paragraph [0008]. Indeed, claims 1 and 32 disclose specific and distinct numerical ranges for each of a compensation film and a supporting film. In contrast, the cited references assign phase retardation ranges to the supporting

film only and no relationship between phase retardation ranges of compensation and supporting films is disclosed.

Accordingly, even assuming, *arguendo*, that <u>Terashita</u>, <u>Kuzuhara</u> and <u>Ito</u> were combined, the combination does not teach or disclose phase retardation of a compensation film that ranges from about 40 nm to about 60 nm in the horizontal direction and about 80 nm to about 100 nm in the vertical direction, and phase retardation of the first supporting film that ranges from about 0 nm to about 5 nm in the horizontal direction and about 50 nm to about 60 nm in the vertical direction, as essentially claimed in claims 1 and 32.

Further, there is no motivation to combine <u>Terashita</u> and <u>Kuzuhara</u>, and <u>Terashita</u> and <u>Ito</u>. Indeed, <u>Kuzuhara</u> and <u>Ito</u> teach away from combining a supporting film with a compensation film because neither <u>Kuzuhara</u> nor <u>Ito</u> suggests a compensation film used in combination with a supporting film having phase retardation. <u>See</u> Fig. 1.

Claim 12

It is respectfully submitted that <u>Terashita</u> does not disclose or suggest phase retardation of a first supporting film combined with a compensation film that ranges from about 130 nm to about 160 nm in the vertical direction, as essentially claimed in claim 12.

Examiner recognizes that <u>Terashita</u> fails to disclose this feature.

Applicants respectfully submit that <u>Kuzuhara</u> does not disclose or suggest phase retardation of a first supporting film <u>combined with a compensation film</u> that ranges from about 130 nm to about 160 nm in the vertical direction. In contrast, the thickness taught in <u>Kuzuhara</u> is for a supporting film only.

Similarly, <u>Ito</u> does not disclose or suggest phase retardation of a first supporting film <u>combined with a compensation film</u> that ranges from about 130 nm to about 160 nm in the vertical direction. In contrast, the thickness taught in <u>Ito</u> is for a supporting film only.

Accordingly, even assuming, *arguendo*, that <u>Terashita</u>, <u>Kuzuhara</u> and <u>Ito</u> were combined, the combination does not teach or disclose phase retardation of a first supporting film combined with a compensation film that ranges from about 130 nm to about 160 nm in the vertical direction, as essentially claimed in claim 12.

Accordingly, for at least the above reasons, <u>Terashita</u> does not anticipate claims 1, 12 and 32. Further, Terashita, when taken alone or in combination with Kuzuhara and/or Ito does not render obvious claims 1, 12 and 32. Claims 2 and 6-11 depend from claim 1, claims 33 and 37-42 depend from claim 32. The dependent claims are believed to be patentably distinct and patentable over <u>Terashita</u> when taken alone or in combination with the cited references for at least the same reasons given above for respective base claims 1 and 32. Accordingly, the Examiner's reconsideration of the rejection under section 102 is respectfully requested and Applicant respectfully submits that claims 1, 2, 6-12, 32, 33 and 37-42 are in condition for allowance.

Rejections Under 35 U.S.C. § 103:

Claims 3, 5, 34 and 36 stand rejected under 35 U.S.C § 103 (a) as being unpatentable over <u>Terashita</u> in view of <u>Kuzuhara</u> and <u>Ito</u> for the reasons stated on pages 3-7 of the Office Action.

Claims 4 and 35 stand rejected under 35 U.S.C. § 103 (a) as being unpatentable

over Terashita in view of U.S. Patent Application Publication No. 2004/0180149 to

Shibue for the reasons stated on pages 7-8 of the Office Action.

Claims 4 and 5 depend from claim 1. Claims 34-36 depend from claim 32.

These claims are believed to be patentable over the combination of Terashita, Kuzuhara,

and Ito and Terashita and Shibue for at least the same reasons given above for respective

base claims 1 and 32 because such combination does not disclose or suggest, for

example, phase retardation of a compensation film that ranges from about 40 nm to about

60 nm in the horizontal direction and about 80 nm to about 100 nm in the vertical

direction, and a phase retardation of the first supporting film that ranges from about 0 nm

to about 5 nm in the horizontal direction and about 50 nm to about 60 nm in the vertical

direction. Accordingly, withdrawal of the obviousness rejections is respectfully

requested.

For the foregoing regions, the present invention is believed to be in condition for

allowance. Examiner's early and favorable action is respectfully requested. Examiner is

invited to contact the undersigned if he has any questions or comments in this matter.

Respectfully submitted,

Michael F. Morano

Reg. No. 44,952

Attorney for Applicant(s)

F. Chau & Associates, LLC 130 Woodbury Road Woodbury, New York 11797

TEL: (516) 692-8888

FAX: (516) 692-8889

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